



Palm, Inc.
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June 12, 2000

Details of transition from 3COM Corporation to Palm

Dear Sir or Madam:

The key milestones of the transition are:

1. 3COM Corporation announced its spin-off of Palm Computing Inc. on **Dec 10, 1999**.
2. Palm Inc. completed its IPO and began trading on NASDAQ exchange on **March 5, 2000** under the symbol of **PALM**.
3. 3COM Corporation will spin off its Palm division by distributing its shares of Palm to 3COM shareholders as of **July 27, 2000**. Thereafter, these two companies will operate independently.

If there is any question with this, please contact me.

Sincerely,

David Woo
Manager, Global Compliance